

CHAPTER 157

CITIZENS' COMMITTEE ON ALCOHOLISM

S. F. 352

AN ACT to enable cities and towns to finance local citizens' committees on alcoholism payable from the amount of the liquor control fund distributed to cities and towns.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Section one hundred twenty-three point fifty (123.50),
- 2 subsection three (3), Code 1966, is amended by adding the following:
- 3 "It is hereby deemed a lawful municipal purpose for cities and
- 4 towns to allocate a portion of the above funds for the purpose of
- 5 financing the activities of a city or town commission or committee on
- 6 alcoholism, such commission or committee to be appointed by the
- 7 mayor and/or by the council. The commission or committee may use
- 8 any funds so allocated for the treatment, rehabilitation and education
- 9 of alcoholics in Iowa."

Approved June 16, 1967.

CHAPTER 158

LIQUOR TAXES

S. F. 50

AN ACT to repeal the ten (10) percent occupational tax on gross receipts of liquor licensees on sales of alcoholic beverages and replace the lost revenues by adding a mark-up on liquor sold to licensees at time of purchase in conjunction with placing per drink sales under the retail sales tax and establishing identification means and procedures therefor and to increase the share received by cities and towns of proceeds from the sale of liquor.

Be It Enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. Sections one hundred twenty-three point ninety-seven
- 2 (123.97), one hundred twenty-three point ninety-eight (123.98), one
- 3 hundred twenty-three point ninety-nine (123.99), one hundred twenty-
- 4 three point one hundred (123.100), Code 1966, are hereby repealed
- 5 and the following enacted in lieu thereof:
- 6 1. "There is hereby imposed on every individual, partnership, cor-
- 7 poration, association or club licensed to sell alcoholic beverages for
- 8 consumption on the premises where sold, a special tax equivalent to
- 9 fifteen (15) percent of the price established by the commission on all
- 10 alcoholic beverages for general sale to the public. Such tax shall be
- 11 paid by all licensees at the point of purchase from the state on all
- 12 alcoholic beverages intended or used for resale for consumption on the
- 13 premises of retail establishments. Such tax shall be in lieu of any
- 14 other sales tax applied at the state store and shall be shown as a sepa-
- 15 rate item on special sales slips provided by the commission for pur-
- 16 chases by licensees.
- 17 2. "Except as allowed under section one hundred twenty-three point
- 18 ninety-six (123.96), Code 1966, no licensee shall knowingly keep on
- 19 the licensed premises nor use for resale purposes any alcoholic liquor